

YAYASAN KOPERNIK

**LAPORAN AUDITOR INDEPENDEN
DAN LAPORAN KEUANGAN
UNTUK PERIODE YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020**

**INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
FOR PERIOD ENDED
DECEMBER 31, 2020**

DAFTAR ISI
(TABLE OF CONTENT)

DAFTAR ISI (**TABLE OF CONTENT**)

REPRESENTASI MANAJEMEN (**MANAGEMENT REPRESENTATION LETTER**)

LAPORAN AUDITOR INDEPENDEN (**INDEPENDENT AUDITOR'S REPORT**)

LAPORAN KEUANGAN

BAB I LAPORAN KEUANGAN (FINANCIAL STATEMENT)

1 Laporan Posisi Keuangan per 31 Desember 2020 (<i>Statemen of Financial Position 31 December 2020</i>).....	1
2 Laporan Aktivitas untuk tahun yang berakhir tanggal 31 Desember 2020 (<i>Statement of Activity for the year ended December, 31 2020</i>).....	2
3 Laporan Arus Kas untuk tahun yang berakhir tanggal 31 Desember 2020 (<i>Cash Flow Statement for the year ended December, 31 2020</i>).....	4

BAB II CATATAN ATAS LAPORAN KEUANGAN (NOTES TO FINANCIAL STATEMENT)

CATATAN ATAS LAPORAN KEUANGAN:

1 Umum (<i>General</i>).....	5
2 Ikhtisar Kebijakan Akuntansi (<i>Summary of Significant Accounting Policies</i>).....	5
3 Kas dan Setara Kas (<i>Cash and Cash Equivalent</i>).....	7
4 Piutang (<i>Account Recievable</i>).....	7
5 Pembayaran Dimuka (<i>Prepaid</i>).....	7
6 Aset Tetap (<i>Fixed Asset</i>).....	7
7 Aset Lain-lain (<i>Intangible Asset</i>).....	8
8 Kewajiban (<i>Liabilities</i>).....	9
9 Aset Bersih Tidak Terikat (<i>Unrestricted Net Asset</i>).....	9
10 Aset Bersih Terikat Temporer (<i>Temporarily Restricted Net Asset</i>).....	10

LAMPIRAN :

- 1 Daftar Aset Tetap (*Fixed Asset List*)
- 2 Daftar Aset Tidak Berwujud (*Intangible Asset List*)

LAPORAN AUDITOR INDEPENDEN

SURAT PERNYATAAN PENGURUS TENTANG TANGGUNG JAWAB
ATAS LAPORAN KEUANGAN YAYASAN KOPERNIK
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2020
MANAGEMENT'S STATEMENT LETTER RELATING TO THE
RESPONSIBILITY ON THE FINANCIAL STATEMENT OF KOPERNIK
FOUNDATION FOR THE YEARS ENDED DECEMBER 31, 2020

Kami yang bertanda tangan dibawah ini / we the undersigned:

Nama / Name : Rezal Ashari Kusumaatmadja

Alamat kantor / Office address : UBUD

Jabatan / Position : Pembina Yayasan Kopernik

Menyatakan bahwa / state that :

1. Bertanggung jawab atas penyusunan dan penyajian Laporan Keuangan Yayasan /
We are responsible for the preparation and presentation of the Foundation financial statement.
2. Laporan Keuangan Yayasan telah disusun dan disajikan sesuai dengan Pernyataan Standar Akuntansi Keuangan / *The Foundation financial statements have been prepared and presented in Statement of Financial Accounting Standards.*
3. a) Semua informasi dalam laporan keuangan Yayasan telah dimuat secara lengkap dan benar / *All information contained in the Foundation financial statement are complete and correct.*
b) Laporan keuangan Yayasan tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material / *The Foundation financial statements do not contain misleading material information of facts, and do not omit material information and facts.*

4. Bertanggung jawab atas system pengendalian intern dalam Yayasan / we are responsible for the Foundation's internal control system.

Demikian pernyataan ini dibuat dengan sebenarnya / This statements letter is made truthfully.

Bali, 26 April 2021

Pembina Yayasan / Trustee



Rezal Ashari Kusumaatmadja

**KANTOR AKUNTAN PUBLIK
TJAHJO, MACHDJUD MODOPURO & REKAN**

Keputusan Menteri Keuangan RI Nomor : KEP-79/KM.1/2019

Jl. Drupadi XIV No 3, Denpasar ; Telp.: 0361 4745880; E-mail : kap.tjahjodenpasar@gmail.com

LAPORAN AUDITOR INDEPENDEN

INDEPENDENT AUDITOR'S REPORT

No: 00008/2.0079/AU.1/05/0822-3/1/VI/2021

Yth, Pengurus

To The Board of Executive

YAYASAN KOPERNIK

Kami telah mengaudit laporan keuangan Entitas Yayasan Kopernik terlampir, yang terdiri atas laporan posisi keuangan tanggal 31 Desember 2020, laporan Aktivitas, dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, serta suatu ringkasan kebijakan akuntansi signifikan dan informasi penjelasan lain.

We have audited the accompanying financial statements of Kopernik Foundation, which comprise the statement of financial position as at December 31, 2020, statement of activity, and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Tanggung jawab manajemen atas laporan keuangan

Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia, dan atas pengendalian internal yang ditentukan perlu oleh manajemen untuk memungkinkan penyusunan laporan keuangan tersebut bebas dari kesalahan penyajian material, yang disebabkan kecurangan atau kesalahan.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Financial Accounting Standards in Indonesia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Tanggung jawab auditor

Tanggung jawab kami adalah untuk menyatakan suatu opini atas laporan keuangan tersebut berdasarkan audit kami. Kami melaksanakan audit berdasarkan Standar Audit. Standar tersebut mengharuskan kami untuk mematuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai bahwa laporan keuangan bebas dari kesalahan penyajian material.

Auditors' responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Suatu audit mencakup pelaksanaan prosedur untuk memperoleh bukti-bukti tentang jumlah-jumlah dan pengungkapan dalam laporan keuangan. Prosedur yang dipilih tergantung pada pertimbangan auditor, termasuk penilaian atas risiko kesalahan penyajian material dalam laporan keuangan, yang disebabkan kecurangan atau kesalahan. Dalam melakukan penilaian atas risiko tersebut, auditor mempertimbangkan pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan untuk merancang prosedur audit yang tepat sesuai dengan kondisinya, namun tidak untuk tujuan menyatakan suatu opini atas efektivitas pengendalian internal entitas. Suatu audit juga mencakup pengevaluasian atas ketepatan kebijakan akuntansi yang digunakan dan kewajaran estimasi akuntansi yang dibuat oleh manajemen, serta pengevaluasian atas penyajian laporan keuangan secara keseluruhan.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan dasar bagi opini kami.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Pusat :

Gedung Yayasan Purna Bhakti, Lantai III Ruang 307

Jl. Proklamasi No 44 Jakarta 10320; Telp 3151534, 42882576; Facs.: 42882577

Cabang :

Bandar Lampung : Jl. Purnawirawan Raya No 128, Bandar Lampung 35152, Telp.: (0721) 5609431; Facs.: (0721) 5609431

Bogor : Jl. Raya Karanggan No. 234. Gunung Putri, Bogor 16960, Telp.: (021) 83724156; Facs.: (021) 83724156

KANTOR AKUNTAN PUBLIK
TJAHJO, MACHDJUD MODOPURO & REKAN

Laporan Auditor Independen (Lanjutan)

Independent Auditors' Report (Continued)

No: 00008/2.0079/AU.1/05/0822-3/1/IV/2021

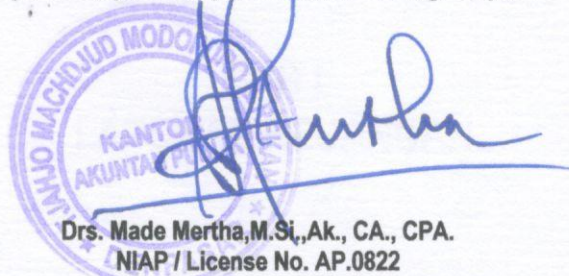
Opini

Menurut opini kami, laporan keuangan tersebut menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Entitas Yayasan Kopernik tanggal 31 Desember 2020, serta kinerja keuangan dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Opinion

In our opinion, the financial statements present fairly, in all material respects, (or give a true and fair view of) the financial position of Kopernik Foundation as at December 31, 2020, and (of) its financial performance and its cash flows for the year then ended in accordance with Financial Accounting Standards in Indonesia.

Kantor Akuntan Publik / Registered Public Accountants
Tjahjo, Machdjud Modopuro & Rekan Cabang Denpasar



Drs. Made Mertha, M.Si., Ak., CA., CPA.
NIAP / License No. AP.0822

Denpasar, 28 April 2021 / Denpasar April 28, 2021



Pusat :

Gedung Yayasan Purna Bhakti, Lantai III Ruang 307
Jl. Proklamasi No 44 Jakarta 10320; Telp 3151534, 42882576; Facs.: 42882577

Cabang :

Bandar Lampung : Jl. Purnawirawan Raya No 128, Bandar Lampung 35152, Telp.: (0721) 5609431; Facs.: (0721) 5609431

Bogor : Jl. Raya Karanggan No. 234. Gunung Putri, Bogor 16960, Telp.: (021) 83724156; Facs.: (021) 83724156

BAB I
LAPORAN KEUANGAN

YAYASAN KOPERNIK
LAPORAN POSISI KEUANGAN
PER 31 DESEMBER 2020
(Dalam Rupiah)

YAYASAN KOPERNIK
STATEMENTS OF FINANCIAL POSITION
DECEMBER, 31 2020
(In Rupiah)

Keterangan	31-Dec-20 (Rp)	Notes	31-Dec-19 (Rp)	Subject
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	17.231.391.327	3	2.708.419.371	Cash & Cash Equivalent
Piutang	1.264.369.977	4	84.347.430	Account Receivable
Pembayaran Dimuka	350.609.508	5	366.682.872	Prepaid Expenses
Jumlah Aset Lancar	18.846.370.811		3.159.449.674	Total Current Assets
ASET TIDAK LANCAR				UNCURRENT ASSETS
Aset Tetap - Setelah Dikurangi				Fixed Assets - After Accumulated
Akumulasi Penyusutan	19.572.420	6	31.486.617	Depreciation
Aset Lain- Lain - Setelah Dikurangi				Other Assets - After Accumulated
Akumulasi Amortisasi	748.845.147	7	877.340.225	Depreciation
Jumlah Aset Tidak Lancar	768.417.567		908.826.842	Total Uncurrent Assets
JUMLAH ASET	19.614.788.378		4.068.276.515	TOTAL ASSETS
LIABILITAS DAN ASET BERSIH				LIABILITIES AND NET ASSETS
Liabilitas				Liabilities
Biaya yang Masih Harus Dibayar	783.062.103	8	263.143.826	Accrued Expense
Jumlah Liabilitas	783.062.103		263.143.826	Total Liabilities
Aset Bersih				Net Assets
Aset Bersih Awal	3.869.480.116		11.083.618.700	Beginning Net Assets
Aset Bersih Tidak Terikat	11.496.360.967	9	(1.451.730.381)	Net Asset Unrestricted
Aset Bersih Terikat Temporer	3.465.885.192		(5.826.755.633)	Net Asset Restricted
Jumlah Aset Bersih	18.831.726.275		3.805.132.685	Total Net Assets
JUMLAH LIABILITAS DAN ASET BERSIH	19.614.788.378		4.068.276.515	TOTAL LIABILITIES AND NET ASSETS

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

Accompanying Notes to Financial Statements which are an integral part of the financial statements

Atas nama dan mewakili Pengurus Yayasan / On behalf of and representing the Management of the Foundation

26 April 2021 / April 26, 2021

Pembina Yayasan / Trustee



Rezal Ashari Kusumaatmadja

YAYASAN KOPERNIK
LAPORAN AKTIVITAS
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020
(Dalam Rupiah)

YAYASAN KOPERNIK
STATEMENTS OF ACTIVITY
FOR THE YEAR ENDED
DECEMBER, 31 2020
(In Rupiah)

Keterangan	31-Dec-20 (Rp)	Notes	31-Dec-19 (Rp)	Subject
PERUBAHAN ASET BERSIH TIDAK TERIKAT				CHANGES IN UNRESTRICTED ASSETS
Kontribusi Tidak Terikat :				Unrestricted Contributions
Sumbangan Pemerintah	-	10	22.843.588	Government Grants
Bantuan dari Donatur Individu	338.533.038	10	755.238.697	Individual Contributions
Bantuan dari Perusahaan	1.171.762.531	10	779.859.777	Company Contributions
Sumbangan NGO	5.559.910.660	10	344.117.080	NGO Grants
Kopernik Solutions	11.743.059.710	10	-	Kopernik Solutions
Perputaran Dana Teknologi	-	10	107.023.976	Revolving Fund for Technology
Bunga Tabungan	120.895.474	10	139.798.980	Interest on Saving
Pendapatan Non Operasional	8.111.924	10	42.809.408	Non-Operating Income
Pendapatan Diskon	-	10	(29.267.250,00)	Discount Given
Jumlah Kontribusi Tidak Terikat	18.942.273.337		2.162.424.257	Total of Unrestricted Contributions
BEBAN TIDAK TERIKAT:				UNRESTRICTED EXPENSES:
Beban Teknologi	-	9	190.929.230	Cost of Technology
Beban Sumber Daya Manusia	5.078.458.122	9	812.623.775	Staff Related Expenses
Beban Operasional dan Administrasi Kantor	724.062.927	9	315.323.423	Office Operational Expenses
Beban Proyek	1.953.716.875	9	2.280.560.797	Project Expenses
Beban Lainnya	(310.325.553)	9	14.717.412	Others Expenses
Jumlah Beban Tidak Terikat	7.445.912.370		3.614.154.637	Total of Unrestricted Expenses
KENAIKAN (PENURUNAN) ASET BERSIH TIDAK TERIKAT	11.496.360.967		(1.451.730.381)	INCREASE (DECREASE) UNRESTRICTED NET ASSETS
PERUBAHAN ASET BERSIH TERIKAT TEMPORER				CHANGES IN TEMPORARILY RESTRICTED NET ASSETS
Kontribusi Terikat Temporer				Temporarily Restricted Contribution
Sumbangan Pemerintah	577.604.727	10	(12.843.588)	Government Grants
Bantuan dari Perusahaan	5.192.018.376	10	2.263.483.315	Corporate Contributions
Bantuan dari Donatur Individu	-	10	149.198.000	Individual Contributions
Sumbangan dari NGO	12.377.601.203	10	3.810.525.696	NGO Grants
Kopernik Solution	-	10	412.300.634	Kopernik Solution
Jumlah Kontribusi Terikat Temporer	18.147.224.306		6.622.664.057	Total of Temporarily Restricted Contributions

Beban Terikat Temporer			<i>Temporarily Restricted Expenses</i>	
Beban Sumber Daya Manusia	2.387.947.319	10	5.427.673.585	<i>Staff Related Expenses</i>
Beban Operasional dan Administrasi Kantor	289.391.117	10	904.747.748	<i>Office and Administration Expenses</i>
Beban Proyek (Program)	11.353.808.051	10	4.242.385.150	<i>Project Expenses</i>
Beban Perjalanan	650.192.627	10	1.874.613.206	<i>Travel And Meetings</i>
Jumlah Beban Terikat Temporer	14.681.339.114		12.449.419.689	<i>Total of Temporarily Restrictd Expense</i>
				INCREASES (DECREASE)
				TEMPORALY RESTRICTED NET
				ASSETS
KENAIKAN (PENURUNAN) ASET BERSIH TERIKAT TEMPORER	3.465.885.192		(5.826.755.633)	
KENAIKAN (PENURUNAN) ASET BERSIH	14.962.246.159		(7.278.486.013)	<i>Increase (Decrease) Net Assets</i>
ASET BERSIH AWAL	3.869.480.116		11.083.618.700	<i>Beginning Balance of Net Assets</i>
ASET BERSIH AKHIR TAHUN	18.831.726.275		3.805.132.686	<i>Ending Balance of Net Assets</i>

Catatan atas laporan keuangan merupakan bagian yang tidak terpisahkan dari laporan keuangan secara keseluruhan

Accompanying Notes to Financial Statements which are an integral part of the financial statements

Atas nama dan mewakili Pengurus Yayasan / On behalf of and representing the Management of the Foundation

26 April 2021 / April 26, 2021

Pembina Yayasan / Trustee



Rezal Ashari Kusumaatmadja



YAYASAN KOPEKNIK
LAPORAN ARUS KAS
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020
(Dalam Rupiah)

YAYASAN KOPEKNIK
CASH FLOW STATEMENTS
FOR THE YEAR ENDED
DECEMBER, 31 2020
(In Rupiah)

Keterangan	31-Dec-20 (Rp)	31-Dec-19 (Rp)	Subject
ARUS KAS DARI AKTIVITAS OPERASI :			CASH FLOW FROM OPERATIONAL ACTIVITY
Perubahan Dalam Aset Bersih	14.962.246.159	(7.278.486.013)	Changes in Net Assets
Rekonsiliasi Perubahan Dalam Aset Bersih Menjadi Kas			Reconciliation Changes in Net Assets Become Net Cash
Beban Penyusutan	11.914.200	21.036.705	Depreciation Expenses
Beban Amortisasi	128.495.072	260.734.735	Amortization Expenses
(Kenaikan) Penurunan Piutang	(1.180.022.546)	33.705.844	(Preferment) Lowering Account Receivable
(Kenaikan) Penurunan Persediaan		192.189.230	(Preferment) Lowering Inventories
(Kenaikan) Penurunan Pembayaran di Muka	16.073.364	404.110.629	(Preferment) Lowering Prepaid Expenses
Penambahan (Pengurangan) Kewajiban yang Masih Harus Dibayar	519.918.277	(488.083.074)	Addition (Deduction) of Accrued Liabilities
Koreksi atas Aset Bersih Awal	+ 64.347.430,08		Correction of Beginning Net Asset
(DIGUNAKAN UNTUK) AKTIVITAS OPERASI	14.522.971.955	(6.854.791.944)	OPERATING ACTIVITIES
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTMENT ACTIVITIES
(Penambahan) Pengurangan Aset Tetap		(2)	(Additions) Deductions Fixed Assets
(Penambahan) Pengurangan Aset Lain -Lain		(3)	(Additions) Deductions Other Assets
ARUS KAS BERSIH YANG DITERIMA DARI			NET CASH FLOWS TO USE
(DIGUNAKAN UNTUK) AKTIVITAS INVESTASI	-	(4)	INVESTMENT ACTIVITIES
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FUNDING
(DIGUNAKAN UNTUK) AKTIVITAS PENDANAAN	-	-	FUNDING ACTIVITIES
SALDO KAS DAN SETARA KAS AWAL	2.708.419.372	9.563.211.316	BEGINNING BALANCE OF CASH AND CASH EQUIVALENT
SALDO KAS DAN SETARA KAS AKHIR	17.231.391.327	2.708.419.372	ENDING BALANCE OF CASH AND CASH EQUIVALENT

Catatan atas laporan keuangan merupakan bagian yang tidak
terpisah dari laporan keuangan secara keseluruhan

Accompanying Notes to Financial Statements which are an integral part of
the financial statements

Atas nama dan mewakili Pengurus Yayasan / On behalf of and representing the Management of the Foundation

26 April 2021 / April 26, 2021
Pembina Yayasan / Trustee



Rezal Ashari Kusumaatmadja

BAB II
CATATAN ATAS LAPORAN KEUANGAN

YAYASAN KOPERNIK

**CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020**

(disajikan dalam Rupiah, kecuali dinyatakan lain)

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2020**

(expressed in Rupiah, unless otherwise stated)

**CATATAN ATAS LAPORAN KEUANGAN
YAYASAN KOPERNIK**

1. UMUM

Yayasan Kopernik yang berfokus di Jl. Raya Mas, Ubud, Gianyar, Bali, didirikan dengan akta tertanggal 18 April 2012 nomor : 27, dibuat dihadapan I Made Pria Dharsana, SH, Notaris Kuta, Kabupaten Badung dan telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusannya tertanggal 11-09-2012 nomor : AHU-5704. AH.01.04 Tahun 2012. Yayasan ini bergerak dalam bidang sosial

Adapun ijin - ijin yang dimiliki yayasan adalah sebagai berikut :

1. Nomor Pokok Wajib Pajak (NPWP) 31.527.893.7-907.000. atas nama Yayasan Kopernik

Dalam melaksanakan kegiatan ditingkat lembaga, Yayasan Kopernik telah memiliki struktur organisasi dengan komposisi adalah sebagai berikut :

Rapat Yayasan
Badan Pengurus :
Ketua
Sekretaris
Bendahara

Susiawati Darmawan
I Gusti Ngurah A Slamet Pribadi, SE
Ir. Tri Mumpuni

2. IKTISAR KEBIJAKAN AKUNTANSI TERPENTING

Laporan keuangan telah disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia yaitu PSAK 45 tentang Pelaporan Akuntansi Entitas Nirlaba:

Dasar Penyusunan Laporan Keuangan

Laporan keuangan disusun berdasarkan prinsip kesinambungan usaha dan dengan dasar harga perolehan historis. Penyajian laporan keuangan berdasarkan PSAK 45. Laporan Keuangan Organisasi Nirlaba menyajikan Laporan Posisi Keuangan, Laporan Aktivitas, Laporan Arus Kas dan Catatan Atas Laporan Keuangan.

Klasifikasi Pendapatan, Beban, Keuntungan dan Kerugian

Laporan aktivitas menyajikan pendapatan sebagai penambah aset neto tidak terikat, kecuali jika penggunaannya dibatasi oleh penyumbang, dan menyajikan beban sebagai pengurang aset neto tidak terikat.

Sumbangan disajikan sebagai penambah aset neto tidak terikat, terikat permanen, atau terikat temporer, bergantung pada ada tidaknya pembatasan. Dalam hal sumbangan terikat yang pembatasannya tidak berlaku lagi dalam periode yang sama, dapat disajikan sebagai sumbangan tidak terikat sepanjang disajikan secara konsisten dan diungkapkan sebagai kebijakan akuntansi.

Laporan aktivitas menyajikan keuntungan dan kerugian yang diakui dari investasi dan aset lain (atau liabilitas) sebagai penambah atau pengurang aset neto tidak terikat, kecuali jika penggunaannya dibatasi

GENERAL

Kopernik Foundation located in Jalan Raya Mas, Subdistrict, Gianyar Regency, Bali Province which was established by deed date April 18, 2012 numbe: 27, made by Made Pria Dharsana, SH, Kuta, Badung regency and had approval by the Minister of Lawand Human Rights Republik of Indonesia in his Decision on Letter dated September 11, 2012 numbers : AHU-5704,AH.01.04. In 2012. The Foundation is engaged in social.

*The licenses of the foundation are as follows :
Tax Identification Number 31.527.893.7-907.000 on the name of "Yayasan Kopernik"*

Kopernik Foundation has an organisation structure that is used in operational activity consist of :

*Committee Meeting
Board of Management
Head
Secretary
Treasury*

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying of financial statements have been presented in accordance with Indonesia Financial Accounting Standard (PSAK 45 about Non Profit Accounting standard)

Basis of Preparation of the Financial Statements

The financial statement have been prepared based on the going concern and historical cost. Financial statement prepared based on PSAK 45. The financial statements of nonprofit organization are presented Statement of Financial Position, Statement of Activities, Statement of Cash Flow and Notes of Financial Statement.

Classification of Incomes, Expenses, Gains and Losses

The activity report presents income as addition to unrestricted net assets, except if its use is limited by the donors and presents expenses as a deduction from unrestricted net assets

Donations are presented as an addition to unrestricted, permanently restricted, or temporarily restricted, depending on the presence or absence of restrictions. in the case of a restricted contribution whose limitations no longer apply in the same period, may be presented as an unrestricted contribution provided that it is consistently presented and disclosed as an accounting policy

The activity report presents gains and losses that are recognized from investments and other assets (or liabilities) as an increase or decrease in unrestricted net assets, unless their use is limited

YAYASAN KOPERNIK

**CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020**

(disajikan dalam Rupiah, kecuali dinyatakan lain)

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2020**

(expressed in Rupiah, unless otherwise stated)

Aset Bersih

laporan aset bersih menyajikan jumlah perubahan aset bersih tidak terikat temporer dan terikat permanen. Organisasi menyajikan hibah atau wakaf berupa kas atau aktiva lain sebagai sumbangan terikat jika hibah atau wakaf tersebut diterima dengan persyaratan yang membatasi penggunaan aktiva tersebut. Jika pembatasan dari penyumbang sudah kadaluarsa, yaitu pada saat masa pembatasan telah berakhir atau pembatasan tujuan telah dipenuhi, aktiva bersih terikat temporer digolongkan kembali menjadi aktiva bersih tidak terikat dan disajikan dalam laporan aktivitas sebagai aktiva bersih yang dibebaskan dari pembatasan.

Piutang

Piutang yang melebihi umur 90 hari tidak disajikan ke dalam cadangan piutang tak tertagih.

Aset Tetap

Aset Tetap dinyatakan sebesar biaya perolehannya setelah dikurangi dengan akumulasi penyusutannya.

Aset tetap, disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis aset tetap, sebagai berikut:

Kendaraan, Furniture, Server dan Laptop

Aset tetap mulai disusutkan pada saat aset dipakai.

Net Assets

Net Assets statement to conform change of net assets unrestricted, temporarily restricted and restricted. The organization to be conform donation or edification above mention receive with clause to us restricted assets. If restricted already approved, net assets temporarily restricted to reclassify become net assets unrestricted

Account Receivable

Receivables that exceed the age of 90 days are not presented

in the allowance for bad debts.

Fixed Assets

Fixed assets are stated at cost less accumulated depreciation.

Fixed Assets are depreciated using the straight line method over their estimated useful lives, which are as follows:

Vehicle, Furniture, Server, and Laptop

Fixed assets begin to be depreciated when assets are used.

YAYASAN KOPERNIK

CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020
(disajikan dalam Rupiah, kecuali dinyatakan lain)

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2020
(expressed in Rupiah, unless otherwise stated)

YAYASAN KOPERNIK
CATATAN ATAS LAPORAN KEUANGAN
31 Desember 2020 Dengan Angka Pembanding 31 Desember 2019

3. KAS DAN SETARA KAS

CASH AND CASH EQUIVALENT

	31-Dec-20 (Rp)	31-Dec-19 (Rp)	
Kas :			Cash :
Kas dengan mata uang Dollar Amerika	3.258.256	3.211.132	USD Cash
Kas dengan Rupiah	11.633.000	18.673.342	IDR Cash
Jumlah Kas	<u>14.891.256</u>	<u>21.884.474</u>	Total Cash
Bank :			Bank
Mandiri IDR	3.265.770.458	1.102.980.789	Mandiri IDR
Mandiri USD	2.919.960.164	6.913.526	Mandiri USD
BRI IDR	389.515.699	14.140.582	BRI IDR
Deposito Mandiri	62.500.000	1.562.500.000	Mandiri Time Deposit
Deposito Mandiri (USD)	10.578.753.750	-	Mandiri Time Deposit (USD)
Jumlah Setara Kas Tabungan Bank	<u>17.216.500.071</u>	<u>2.686.534.897</u>	Total Cash Equivalent from Bank
Jumlah Kas dan Setara Kas	<u>17.231.391.327</u>	<u>2.708.419.371</u>	Total Cash and Cash Equivalent

4. PIUTANG

ACCOUNT RECEIVABLES

	31-Dec-20 (Rp)	31-Dec-19 (Rp)	
Piutang	80.064.017	64.347.430	Account Receivable
Piutang Pendiri	20.000.000	20.000.000	Founders Receivable
Piutang (USD)	1.164.305.960	-	Account Receivable (USD)
	<u>1.264.369.977</u>	<u>84.347.430</u>	

5. PEMBAYARAN DI MUKA

DEPOSIT SUPPLIER

	31-Dec-20 (Rp)	31-Dec-19 (Rp)	
Pembayaran di muka perjalanan Karyawan	69.229.509	44.093.448	Travel Advance to Staff
Pembayaran di Muka	281.379.999	322.589.424	Prepaid Expenses
	<u>350.609.508</u>	<u>366.682.872</u>	

6. ASET TETAP

FIXED ASSETS

	31-Dec-20 (Rp)				
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	Historical Cost
Kendaraan	10.716.500	-	-	10.716.500	Vehicle
Computer & Equipment	170.628.276	-	-	170.628.276	Computer & Equipment
Furniture	69.400.000	-	-	69.400.000	Furniture Equipment
Jumlah	<u>250.744.776</u>	<u>-</u>	<u>-</u>	<u>250.744.776</u>	Total
Akumulasi Penyusutan					Depreciation Accumulated
Kendaraan	10.716.500	-	-	10.716.500	Vehicle
Computer & Equipment	153.559.022	8.664.204	-	162.223.226	Computer & Equipment
Furniture	54.982.637	3.249.996	-	58.232.633	Furniture Equipment
Jumlah	<u>219.258.159</u>	<u>11.914.200</u>	<u>-</u>	<u>231.172.359</u>	Total
Nilai Buku	<u>31.486.617</u>			<u>19.572.417</u>	Book Value

YAYASAN KOPERNIK

CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020
(disajikan dalam Rupiah, kecuali dinyatakan lain)

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2020
(expressed in Rupiah, unless otherwise stated)

31-Dec-19					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	Historical Cost
Kendaraan	10.716.500			10.716.500	Vehicle
Computer & Equipment	170.628.274			170.628.274	Computer & Equipment
Furniture	69.400.000			69.400.000	Furniture Equipment
Jumlah	250.744.774	-	-	250.744.774	Total
Akumulasi Penyusutan					
Kendaraan	10.716.500	-		10.716.500	Vehicle
Computer & Equipment	138.247.317	15.311.705		153.559.022	Computer & Equipment
Furniture	49.257.637	5.725.000		54.982.637	Furniture Equipment
Jumlah	198.221.454	21.036.705	-	219.258.159	Total
Nilai Buku	52.523.320			31.486.617	Book Value

Akun ini merupakan nilai biaya perolehan aset tetap berupa kendaraan, laptop, server dan furnitur setelah dikurangi akumulasi penyusutan per 31 Desember 2020. Rincian dapat dilihat pada lampiran 1.

this account represent the value of fixed assets such as vehicle, laptop, server and furniture equipment after net of accumulated depreciation at Desember 31, 2020 with the following details in appendix 1

7. ASET LAIN -LAIN

INTANGIBLE ASSETS

31-Dec-20					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	Historical cost
Renovasi Kantor	1.426.226.860		-	1.426.226.860	Leasehold Improvement
Biaya Website	86.654.540		-	86.654.540	Website at Cost
Jumlah	1.512.881.400	-	-	1.512.881.400	Total
Akumulasi Amortisasi					
Renovasi Kantor	589.380.620	106.831.434		696.212.049	Leasehold Improvement
Biaya Website	46.160.555	21.663.638	-	67.824.195	Website at Cost
Jumlah	635.541.175	128.495.072	-	764.036.244	Total
Nilai Buku	877.340.225			748.845.156	Book Value
31-Dec-19					
(Rp)					
Harga Perolehan:	Saldo Awal	Penambahan	Pengurangan	Saldo Akhir	Historical Cost
Renovasi Kantor	1.426.226.860			1.426.226.860	Leasehold Improvement
Biaya Website	86.654.540			86.654.540	Website at Cost
Jumlah	1.512.881.400	-	-	1.512.881.400	Total
Akumulasi Amortisasi					
Renovasi Kantor	350.309.528	239.071.097		589.380.620	Leasehold Improvement
Biaya Website	24.496.915	21.663.638		46.160.555	Website at Cost
Jumlah	374.806.443	260.734.735	-	635.541.175	Total
Nilai Buku	1.138.074.957			877.340.225	Book Value

Akun ini merupakan nilai aset lain - lain berupa sewa dan renovasi toko per 31 Desember 2020 rincian dapat dilihat pada lampiran 2

This account represent the value of the other assets like leases and the value of shop (kios) improvements at Desember 31, 2020 with the following details in appendix 2

YAYASAN KOPERNIK

CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020
(disajikan dalam Rupiah, kecuali dinyatakan lain)

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2020

(expressed in Rupiah, unless otherwise stated)

8. KEWAJIBAN	31-Dec-20 (Rp)	31-Dec-19 (Rp)	LIABILITIES
Utang Usaha (IDR)	262.253.382	-	Accounts Payable (IDR)
Utang Usaha (USD)	916.684	-	Accounts Payable (USD)
Kartu Kredit	-	-	Credit Card
Utang PPh 21	42.629.784	23.601.099	Withheld Tax From Salary
Pajak	61.062.370	12.781.862	Withheld Tax From Third Party
Hutang Lainnya	-	47.715.096	Other Current Liabilities
Beban Yang Masih Harus Dibayar	52.255.154	86.925.696	Accrued Expense
Penyisihan untuk Pesangon	363.944.729	92.120.074	Provision for Termination Benefit
	<u>783.062.103</u>	<u>263.143.826</u>	
			UNRESTRICTED NET ASSETS
9. ASET BERSIH TIDAK TERIKAT	31-Dec-20 (Rp)	31-Dec-19 (Rp)	
Sumbangan Tidak Terikat :			Unrestricted donations :
Sumbangan Dari Pemerintah	-	22.843.588	Government Grants
Bantuan dari Donatur Individu	338.533.038	755.238.697	Individual Contributions
Bantuan dari Perusahaan	1.171.762.531	779.859.777	Corporate Contributions
Sumbangan dari NGO	5.559.910.660	344.117.080	NGO Grants
Kopernik Solutions	11.743.059.710	-	Kopernik Solutions
Perputaran Dana Teknologi	-	107.023.976	Revolving Fund For Technology
Bunga Tabungan	120.895.474	139.798.980	Interest On Saving
Pendapatan Non Operasional	8.111.924	42.809.408	Non-Operating Income
Diskon	-	(29.267.250)	Discount Given
Total Sumbangan Tidak Terikat	<u>18.942.273.337</u>	<u>2.162.424.257</u>	The Total Of Unrestricted Donations
Beban Tidak Terikat :			Unrestricted Expenses
Beban Teknologi	-	190.929.230	Cost of Thechnology
Beban Sumber Daya Manusia			Staff Related Expenses
Beban Gaji dan Upah	4.062.835.802	389.646.581	Salaries and Wages
Tunjangan	45.732.364	56.130.215	Allowance
Beban Pembayaran Cuti dan Pensiun	431.479.905	164.571.459	Severance and Leave Owed
Bonus dan THR	-	60.308.333	Bonus & Religious Allowance
Beban BPJS	195.239.413	22.583.947	BPJS Employer Part
Beban Pelatihan Staff	28.109.899	57.039.188	Staff Training and Development
Beban Premi Asuransi Karyawan	261.365.189	38.584.635	Labor Insurance
Beban Lainnya Terkait Staff	13.748.125,00	5.310.686,00	Other Staff Cost
Beban Hiburan	28.767.424	13.207.732	Entertainment Expenses
Beban Manfaat Lainnya	11.180.000	5.241.000	Other Benefit
Total Sumber Daya Manusia Tidak terikat	<u>5.078.458.122</u>	<u>812.623.775</u>	The Total Staff Related Expense

YAYASAN KOPERNIK

**CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020**

(disajikan dalam Rupiah, kecuali dinyatakan lain)

**NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2020**

(expressed in Rupiah, unless otherwise stated)

Beban Operasional Dan Administrasi			Office And Administration Expense		
Beban Transportasi	18.884.000	1.095.000	Transportation Expense		
Beban Perlengkapan Meubel	3.038.900	5.581.384	Furniture and Equipment		
Beban Perawatan dan Perbaikan	50.431.250	1.753.128	Repair, Maintenance, and Service		
Beban Konsumsi & Perlengkapan Kantor	22.590.890	1.060.000	Cosumables and Office Supplies		
Beban Perawatan Komputer	74.219.038	11.519.000	IT Hardware and Supplies		
Beban Komunikasi	72.505.422	407.000	Communications and Mail		
Beban Penyusutan dan Amortisasi	11.914.200	-	Depreciations And Amortizations		
Beban Okupansi	222.408.405	253.359.358	Occupancy Cost		
Beban PPN	-	-	VAT		
Beban Administrasi Bank	15.415.244	271.922	Bank related fees		
Beban perijinan	55.035.200	-	Legal Fees		
Beban Audit	44.871.232	-	Audit Fee		
Beban pajak	132.749.146	40.548.553	Tax Expenses		
Total Operasional Dan Administrasi	724.062.927	315.595.345	The Total Office And Administration Expense		
Beban Proyek (Program)			Project Expenses		
Beban Okupansi Pekerjaan Lapangan	36.947.325	50.065.324	Occupancy Cost Field Office & Warehouse		
Beban Penunjang Lapangan	202.951.663	495.382.431	Field Support		
Beban Pengepakan dan Pengiriman	258.320.494	72.830.900	Shipping, Clearing, Duty		
Beban Teknologi	1.744.776.227	1.159.055.383	Technology Costs		
Beban Penghargaan dan Hibah	168.805.658	(44.665.000)	Awards And Grants		
Beban Tidak Langsung	(1.137.975.606)	(83.652.850)	Indirect Cost		
Beban Perjalanan Proyek	167.966.860	350.822.668	Project Travel		
Beban Pertemuan	89.925.454	44.319.741	Conference, Covention and Meeting		
Beban Komisi dan Diskon	-	-	Commission And Discounts		
Beban Konsultan	421.998.800	236.402.200	Consultants And Professional Fees		
Total Beban Proyek (Program)	1.953.716.875	2.196.907.947	The Total Project Expenses		
Beban Lainnya			Other and uncatogriese expenses		
Beban Lainnya	-	(1)	Other Cost		
Keuntungan/Kerugian yang belum terealisasi	87.477.838,73	-	Unrealised Gain Or Loss		
Beban Selisih Kurs	(397.803.391,95)	14.445.490,16	Exchange Gain or Loss		
Total Beban Lainnya	(310.325.553,22)	14.445.489,51	The Total Other and uncatogriese expenses		
Total Beban Tidak Terikat	7.445.912.370	3.614.154.637	Total of Unrestricted Expenses		
Aset Bersih Tidak Terikat	11.496.360.967	(1.451.730.381)	Unrestricted Net Assets		

10. ASET BERSIH TERIKAT TEMPORER

TEMPORARY RESTRICTED ASSETS

	31-Dec-20 (Rp)	31-Dec-19 (Rp)	
Sumbangan Terikat Temporer :			Temporary Restricted Contributions
Sumbangan Pemerintah	577.604.727	(12.843.588)	Government Grants
Bantuan dari Donatur Individu	-	149.198.000	Individual Contributions
Bantuan Dari Perusahaan	5.192.018.376	2.263.483.315	Corporate Cotributions
Sumbangan Dari NGO	12.377.601.203	3.810.525.696	non profit organization and foundations grants
Kopernik Solution	-	412.300.634	Kopernik Solution
Jumlah Sumbangan Terikat Temporer	18.147.224.306	6.622.664.057	Total Temporaly Restricted Contributions

YAYASAN KOPERNIK

CATATAN ATAS LAPORAN KEUANGAN
UNTUK TAHUN YANG BERAKHIR PADA
TANGGAL 31 DESEMBER 2020

(disajikan dalam Rupiah, kecuali dinyatakan lain)

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
DECEMBER 2020

(expressed in Rupiah, unless otherwise stated)

Beban Terikat Temporer**Beban Sumber Daya Manusia**

Beban Gaji dan Upah	1.740.385.000	4.292.216.640
Tunjangan	-	72.953.380
Beban Pembayaran Cuti dan Pensiun	-	146.553.615
Bonus & THR	448.083.882	266.794.000
Beban BPJS	90.756.511	222.595.320
Beban Pelatihan Staff	-	4.231.645
Beban Premi Asuransi	108.721.926	266.128.752
Beban Karyawan Lainnya	-	46.619.382
Beban Manfaat Lainnya	-	109.580.850
Total Beban Sumber Daya Manusia	2.387.947.319	5.427.673.585

Beban Operasional Dan Administrasi Kantor

Beban Transportasi	81.119.612	125.276.032
Beban Perlengkapan Meubel	10.242.000	74.232.800
Beban Konsumsi & Office Supplies	23.083.125	58.035.000
Beban Komunikasi	7.457.192	64.676.718
Beban Depresiasi	-	21.036.701
Beban Okupansi	49.611.508	244.253.815
Biaya Perijinan	-	6.500.000
Biaya Audit	31.811.812	79.393.773
Biaya Komputer	77.725.987	84.224.026
Biaya Pemeliharaan Dan Perbaikan	4.172.500	84.617.899
Beban Pajak	-	36.187.022
Biaya Administrasi Bank	4.167.381	3.709.962
Biaya Entertainment	-	22.604.000
Total Beban Operasional Dan Administrasi Kantor	289.391.117	904.747.748

Beban Proyek (Program)

Beban Konsultan	4.490.544.926	1.472.135.188
Beban Okupansi Pekerja Lapangan	44.267.558	102.428.464
Beban Pengepakan dan Pengiriman	254.978.171	139.001.388
Beban Teknologi	3.796.280.134	1.525.400.151
Beban Penghargaan dan Hibah	1.972.874.347	434.427.051
Beban Tidak Langsung	425.475.606	83.652.850
Field Support	369.387.309	485.340.059
Total Beban Proyek (Program)	11.353.808.051	4.242.385.150

Beban Perjalanan

Biaya Konferensi dan Pertemuan	265.496.283	569.705.611
Biaya Perjalanan	384.696.344	1.304.907.595
Total Beban Perjalanan	650.192.627	1.874.613.206

Total Beban Terikat Temporer

14.681.339.114

12.449.419.689

Aset Bersih Terikat Temporer

3.465.885.192

(5.826.755.633)

Temporally Restricted Expenses**Staff Related Expenses**

Saleries and Wages
Allowance
Severance & Leave owed
Bonus & Religious Allowance
BPJS Employer Part
Staff Training And Development
Labor Health Insurance (Manulife)
Other Staff Costs
Other Benefit Cost
The Total Staff Related Expenses

Office and Administration Expense

Transportation Expense
Furniture and Equipment Expense
Cosumables and Office Supplies
Communication and Mails
Depreciation Expenses
Occupancy Cost
Legal & Permit Expenses
Audit Fees
IT Hardware & Supplies
Repairs, Maintenance & Service
Tax Expenses
Bank Related fess
Entertainment Expense
The Total Office and Administration Expense

Project Expenses

Consultant fees
Occupancy Costs Field Office & Warehouse
Project Shipping and Delivery Expenses
Technology &Supplies to Beneficiaries
Awards and Grants
Indirect Cost
Field Support
The Total Project Expenses

Travel And Meetings

Conference, Conventions, Meetings
Project Travel
The Total Travel And Meetings

Total of Temporally Restricted Expenses

Temporarily Restricted Net Assets

BAB III
LAMPIRAN - LAMPIRAN

YAYASAN KOPERNIK
 DAFTAR ASET TETAP
 Per 31 Desember 2020

NO	Keterangan	Tahun Perolehan	%	Harga Perolehan		Mutasi 1 Januari - 31 Desember 2020	Akumulasi Penyusutan 2019	Beban Penyusutan 2020	Akumulasi Penyusutan 2020	Nilai Buku 2020
				Per 31 Desember 2019	Per 31 Desember 2020					
				Tambah	Kuranga					
I	COMPUTER & EQUIPMENT									
1	Aspire 4750 plus Win Ultimate 7	17/03/2012	25%	6.900.000			6.900.000		6.900.000	-
2	Acer E1-471	27/11/2012	25%	5.846.667			5.846.667		5.846.667	-
3	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		34.749.000			11.769.670		11.769.670	-
4	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		10.000.000			10.000.000		34.749.000	-
5	Undeclared FA Declared in Tax Amnesty Program in 21/01/2017	01/01/2014		10.500.000			10.500.000		10.000.000	-
6	NAS QNAP TS	23/03/2013	25%	11.769.670			10.500.000		10.000.000	-
7	Sony Vaio Toeshi	12/06/2015	25%	17.680.000			17.680.000		17.680.000	-
8	Apple Australia Ewa	06/08/2015	25%	12.527.135			12.527.135		12.527.135	(0)
9	Mac Book Air Coms Team	26/11/2015	25%	14.299.000			14.299.000		14.299.000	0
10	ASUS UX360CA-C4115T M3 Grey	19/09/2017	25%	11.700.000			11.700.000		11.700.000	-
11	Microsoft Office Software Cost for 50 YK's laptops @ US\$ 29/laptop ; US\$ 1.450 @ Rp 13.494	01/10/2017	25%	19.569.200			11.007.679	4.892.300	15.899.979	3.669.221
12	2 unit Ruckus R510 & Power Adapter + VAT	03/04/2018	25%	15.087.600			6.579.869	3.771.900	10.351.769	4.735.831
	TOTAL COMPUTER & EQUIPMENT			155.540.672			155.599.020	8.664.200	162.223.220	8.405.052
II	FURNITURE & EQUIPMENT									
1	9 raks Pak Ady	18/09/2013	25%	12.350.000			12.350.000		12.350.000	-
2	Office Tables	17/07/2014	25%	20.250.000			20.250.000		20.250.000	-
3	Filing Cabinet	17/12/2015	25%	10.800.000			10.800.000		10.800.000	-
4	Vacuum Sealer DZ 260 ; 2 unit @ Rp 13.000.000	08/06/2016	12,5%	26.000.000			11.592.633	3.250.000	14.832.633	11.167.367
	TOTAL FURNITURE & EQUIPMENT			69.400.000			40.776.387	3.250.000	58.232.633	11.167.367
III	VEHICLES									
1	Motorbike Kupang	05-Apr-14	25%	10.716.500			10.716.500		10.716.500	-
	TOTAL VEHICLES			10.716.500			10.716.500		10.716.500	-
	TOTAL ASET TETAP			235.657.172			104.793.152	11.914.200	231.172.353	19.572.419

YAYASAN KOPERNIK
DAFTAR ASET TAK BERWUJUD
Per 31 Desember 2020

NO	Keterangan	Tahun Perolehan	%	Biaya Perolehan		Harga Perolehan 2019	Akumulasi Amortisasi 2019	Beban Amortisasi 2020	Akumulasi Amortisasi 2020	Nilai Buku 2020
				31 Desember 2019	Mutasi 1 Januari - 31 Desember 2020					
				Penambahan	Pengurangan					
I	Leasehold improvements									
1	Shop Renovation	1-Jan-13	100%	50.833.900		50.833.900	50.833.900		50.833.900	-
2	Pengsewaan Office renovation 1. phase	1-Jan-14	14%	182.682.200		182.682.200	182.682.200		182.682.200	-
3	Pengsewaan Office renovation 2. phase	1-Jan-15	16%	186.714.760		186.714.760	186.714.760		186.714.760	-
4	Architecture and Interior Design Concept for New Office in Mas, Ubud	7-Nov-17	10%	7.750.000		7.750.000	9.710.177	6.132.743	15.842.920	41.907.080
5	Land Clearing & Cleaning Cost for New office	23-Nov-17	10%	6.000.000		6.000.000	6.000.000	637.168	6.646.018	4.353.982
6	Payment Consultation service-load study & solar power system sizing	23-Nov-17	10%	10.000.000		10.000.000	10.000.000	1.061.947	2.743.383	7.256.637
7	Renovasi Atap Kantor Kopernik - Mas	1-Jan-18	11%	78.804.743		78.804.743	13.250.355	8.388.645	21.619.000	57.185.743
8	Jasa Pengadaan Air Bersih kantor baru	15-Jan-18	11%	26.000.000		26.000.000	4.371.661	2.761.062	7.132.743	18.867.257
9	Mechanical, Electrical, & Plumbing Works for New Office in Mas, Ubud	7-Feb-18	11%	103.412.650		103.412.650	17.387.968	10.981.874	28.369.842	75.042.808
10	Pekerjaan Sipil Kantor Kopernik Mas - Bangunan Arsitek Toilet Sampling	9-Feb-18	11%	36.031.807		36.031.807	6.058.445	3.826.387	9.884.832	26.146.975
11	DP 65% material interior	13-Feb-18	11%	142.180.500		142.180.500	23.906.456	15.098.814	39.005.270	103.175.230
12	First installment-Pekerjaan Alap Canopy kantor Kopernik MAS	15-Feb-18	11%	31.350.000		31.350.000	5.271.239	3.329.204	8.600.442	22.749.558
13	Pekerjaan Gedung Belakang Kantor Baru Kopernik	19-Feb-18	11%	76.716.475		76.716.475	12.899.230	8.146.862	21.046.113	55.670.362
14	Electricity Voltage Upgrade cost	26-Feb-18	11%	6.484.000		6.484.000	1.090.230	688.566	1.778.796	4.705.204
15	Solar System for new office at Mas + VAT & Shipping Costs	27-Feb-18	11%	46.330.200		46.330.200	7.790.034	4.920.021	12.710.055	33.620.145
16	Pekerjaan Canopy Pathway kantor Kopernik MAS-1st installment	8-Mar-18	11%	14.150.000		14.150.000	2.379.204	1.502.655	3.881.858	10.268.142
17	Pekerjaan Railing Tangga kantor Kopernik MAS-1st installment (Payment 0318229)	9-Mar-18	11%	5.950.000		5.950.000	1.000.442	1.632.301	2.632.301	4.317.699
18	Pekerjaan Canopy Parkir Motor & Pagar Kantor New Office	12-Apr-18	11%	34.190.000		34.190.000	5.748.761	3.630.796	9.379.558	24.810.442
19	Payment Request Purchase and installation for carpet (New Office)	12-Apr-18	11%	92.232.450		92.232.450	15.508.111	9.794.586	25.302.708	66.929.742
20	Payment 0418398 Request construction garden in new office	26-Apr-18	11%	41.197.500		41.197.500	6.927.013	4.374.956	11.301.969	29.895.531
21	Payment 0418397 Request Working for Bamboo design in new office	30-Apr-18	11%	26.266.300		26.266.300	4.416.458	2.789.342	7.205.799	19.060.501
22	PR 0318027 Additional working for architecture & interior SC026 (First Installment)	8-May-18	11%	86.225.625		86.225.625	14.498.114	9.166.704	23.664.817	62.570.808
23	Roofing works for YK Office in Mas, Ubud	22-May-18	11%	23.952.857		23.952.857	4.027.472	6.571.138	17.381.719	17.381.719
24	Toilet works for YK Office in Mas, Ubud	7-Jun-18	11%	60.770.893		60.770.893	10.218.115	6.453.546	16.671.661	44.099.232
	Total Leasehold Improvements			1.426.226.860		1.426.226.860	589.380.630	106.831.434	696.212.064	730.014.796
II	Website Cost									
	Web Designs Service Cost	27/09/2017	25%	60.254.540		60.254.540	34.080.551	15.063.638	49.124.189	11.130.351
	Web Designs Service Cost	27/03/2018	25%	26.400.000,00		26.400.000,00	12.100.000	6.600.000	18.700.000	7.700.000
	Total Website Cost					86.654.540	46.180.551	21.663.638	67.824.189	18.830.351
III	Prepaid Expenses									
	Property All Risk insurance renewal : 18 Nov 2016 to 19 Nov 2017 ; KE ASURANSI ALLIANZ UTAMA, INDONESIA	22/09/2016	100%	5.226.629		5.226.629	5.226.629		5.226.629	-
	Property All Risk insurance as of 1 Nov 2017 to 31 Oct 2018 (paid on 14/11/17)	01/11/2017	100%	5.189.628		5.189.628	864.938	4.324.690	5.189.628	-
	Property All Risk and Earthquake, Volcanic Eruption and Tsunami	14/06/2019	100%	3.684.840		3.684.840	2.149.490	1.535.350	3.684.840	-
	Total Prepaid Expenses			14.101.087		14.101.087	8.241.057	5.860.040	14.101.087	-
IV	Office Rent									
1	Historical Cost Rent to 1. Nov. 2014 ; Sewa Kantor Villa Seyan Ayu	1/Jan/14	100%	74.500.000		74.500.000	74.500.000		74.500.000	-
2	Historical Cost Rent Feb 2015 ; Sewa Toko Tech Kios	1/Jan/14	100%	30.000.000		30.000.000	30.000.000		30.000.000	-
3	Pengsewaan: 17/3/2014-17/3/2021	18/Febr/14	14%	1.100.000.000		1.100.000.000	1.100.000.000		1.100.000.000	0
4	Warehouse Kumpang 2yrs - 31/12/16	1/Jan/15	50%	100.000.000		100.000.000	100.000.000		100.000.000	-
5	Pengsewaan: 17/3/2014-17/3/2022	6/Nov/15	16%	112.222.222		112.222.222	112.222.222		112.222.222	(0)
6	Rent warehouse Labuhan Bajo JAN2016 2017 Paskalis Hendeng Cleaning Fee - total contract	18/Febr/16	100%	6.666.666		6.666.666	6.666.666		6.666.666	-
7	Mauerna Maria Alberta Feb16-Jan17	19/Febr/16	100%	16.666.666		16.666.666	16.666.666		16.666.666	-
8	New Office rent fee in Larentuka 1 March 2016 - 28 February 2017	2/Marr/16	100%	19.444.444		19.444.444	19.444.444		19.444.444	-
9	Rent fee parking area March 16 - March 17 I Made Lasis BRI BIAYA KLIRING	15/Marr/16	100%	4.687.500		4.687.500	4.687.500		4.687.500	-
10	INT-BK Outub CN Rent office in Lombok March 2016/ March 2017 Baharuddin BCA BIAYA KLI	17/Marr/16	100%	15.555.555		15.555.555	15.555.555		15.555.555	-
11	Warehouse rent period of 1 year 20 march 16 - 19 March 17 (DP 5% - Y 5048)	20/Marr/16	100%	21.111.111		21.111.111	21.111.111		21.111.111	-
12	Warehouse Lembata Rent Cost from April 2016 - March 2017 (Paid on 22/07/2016)	1/Apr/16	100%	3.333.333		3.333.333	3.333.333		3.333.333	-
13	Office in Tuban 1 Juni 2016 31 May 2017 Munir (Paid on 27/09/2016)	1/Juni/16	100%	11.111.111		11.111.111	11.111.111		11.111.111	-
14	Warehouse Rent Cost: 1 Sept 2016 - 31 Agt 2017 Florensis Marie G Keff	2/Sept/16	100%	4.000.000		4.000.000	4.000.000		4.000.000	-

15	Rent Warehouse Lawoleba Lembata (Sli Langoday) 31 Oct 2016 - 30 Oct 2017	1/Nov/16	100%	16.666.666	16.666.666,00	16.666.666	-	-	16.666.666
16	INT-BK Outlaw CN Final pby, Waingapu Nov 2016 - Nov 2017 MARTHA KOTE BRI BIAYA KLIRI	1/Nov/16	100%	20.000.000	20.000.000,00	20.000.000	-	-	20.000.000
17	Lease cost for Warehouse Kupang for 2 years (1 Januari 2017 - 31 Desember 2018)	01-Jan-17	50%	90.000.000	90.000.000,00	90.000.000	-	-	90.000.000
18	Prepaid office rent cost in Labuan Bajo for 1 year as of 7 March 2017 - 6 March 2018	07-Mar-17	100%	25.000.000	25.000.000,00	25.000.000	-	-	25.000.000
19	Prepaid Office Lease Cost in Selong, Lombok Timur as of 15 March 2017 to 14 March 2018	15-Mar-17	100%	14.000.000	14.000.000,00	14.000.000	-	-	14.000.000
20	Lease cost Office Laramutika for the period of 1 May 2017 - 30 Apr 2018	03-May-17	100%	20.000.000	20.000.000,00	20.000.000	-	-	20.000.000
21	Prepaid rent office in Lembata 1 November 2017 - October 2018 (Paid on 19 Oct '17)	01-Nov-17	100%	15.000.000	15.000.000,00	15.000.000	-	-	15.000.000
22	Prepaid Rent New Office Mas Ubud for 10 yrs (50% DP Rp 350 M Paid on 10 Nov '17)	01-Dec-17	10%	350.000.000	350.000.000,00	72.916.667	35.000.000	107.916.667	242.083.333
23	02/18202 New Office Labuhan Bajo for 2 years ; Mar 2018 - Feb 2020	01-Mar-18	50%	70.000.000	70.000.000,00	70.000.000	-	-	70.000.000
24	Payment 04/18343 Rent New Office Laramutika 1 May 2018 - 30 April 2020	01-May-18	50%	50.000.000	50.000.000,00	50.000.000	-	-	50.000.000
25	Bojonegoro Office Rent Period 1 May 2019 - 30 April 2020	26-Apr-19	100%	10.000.000	10.000.000,00	6.666.664	3.333.336	10.000.000	-
26	Office Rent Tuban Period 01 July 2019 to 30 June 2020	03-Jul-19	100%	11.112.000	11.112.000,00	5.556.000	5.556.000	11.112.000	-
27	Bojonegoro Office Rent Period 1 May 2020 - 30 April 2021	20-Apr-20	100%	10.000.000	10.000.000,00	6.666.664	6.666.664	6.666.664	3.333.336
28	Office Rent Tuban Period 01 July 2020 to 31 January 2021	04-Jun-20	100%	6.481.481	6.481.481,00	5.555.556	5.555.556	5.555.556	925.925
	Total Office Rent			2.211.977.274	2.227.558.755	1.925.104.604	56.111.556	1.981.216.160	246.342.595
	TOTAL ASET TAK BERWUJUD			3.637.304.134	3.740.440.155	2.560.845.785	190.466.668	2.745.252.413	995.187.742